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(Original Signature of Member)

118TH CONGRESS
1ST SESSION

H. R. _____

To provide an exclusion from gross income for compensation for expenses
and losses resulting from certain wildfires.

IN THE HOUSE OF REPRESENTATIVES

Mr. LAMALFA introduced the following bill; which was referred to the
Committee on _____

A BILL

To provide an exclusion from gross income for compensation
for expenses and losses resulting from certain wildfires.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “_____ Act”.

5 **SEC. 2. EXCLUSION FROM GROSS INCOME FOR COMPENSA-**
6 **TION FOR LOSSES OR DAMAGES RESULTING**
7 **FROM CERTAIN WILDFIRES.**

8 (a) IN GENERAL.—For purposes of the Internal Rev-
9 enue Code of 1986, gross income shall not include any

1 amount received by an individual as a qualified wildfire
2 relief payment.

3 (b) QUALIFIED WILDFIRE RELIEF PAYMENT.—For
4 purposes of this section—

5 (1) IN GENERAL.—The term “qualified wildfire
6 relief payment” means any amount paid to or for
7 the benefit of an individual as compensation for ex-
8 penses or losses incurred as a result of a qualified
9 wildfire disaster, but only to the extent any expense
10 or loss compensated by such payment is not other-
11 wise compensated by insurance or otherwise.

12 (2) QUALIFIED WILDFIRE DISASTER.—The
13 term “qualified wildfire disaster” means any feder-
14 ally declared disaster (as defined in section
15 165(i)(5)(A) of the Internal Revenue Code of 1986)
16 declared, after December 31, 2014, as a result any
17 forest or range fire.

18 (c) DENIAL OF DOUBLE BENEFIT.—Notwith-
19 standing any other provision of the Internal Revenue Code
20 of 1986, no deduction or credit shall be allowed (to the
21 person for whose benefit a qualified wildfire relief payment
22 is made) for, or by reason of, any expenditure to the extent
23 of the amount excluded under this section with respect to
24 such expenditure.

1 (d) LIMITATION ON APPLICATION.—This section
2 shall only apply to qualified wildfire relief payments re-
3 ceived by the individual during taxable years beginning
4 after December 31, 2019, and before January 1, 2026.